



**grossman st. amour**  
CERTIFIED PUBLIC ACCOUNTANTS PLLC

## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors  
Operation Oswego County, Inc.

We have examined Operation Oswego County, Inc.'s (the Organization) assertion of their investment composition coverage and compliance with the New York State Public Authorities Law section 2925 applicable to the Organization's investments for the year ended December 31, 2023. Management is responsible for the Organization's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Organization's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Organization complied with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the Organization's compliance with those requirements. The nature, timing and extent of procedures including an assessment of risks of material misstatement of management's assertion of compliance with the criteria, whether due to error or fraud. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement. In our opinion, the Organization complied with the aforementioned requirements for the year ended December 31, 2023, in all material respects.

This report is intended solely for the information and use of management, the audit committee and Board of Directors, others within the Organization, and for compliance with the New York State Public Authorities Law and is not intended to be and should not be used by anyone other than these specified parties.

*Grossman St Amour CPAs*

Syracuse, New York  
March 18, 2024

